



Two-Day National Seminar on
GST 2.0 Reforms in India
Sectoral Impact, Changes, and Roadmap to Viksit Bharat

Jointly organized by

Department of Economics, School of Management,
 Pondicherry University, Puducherry

Centre for the Study of Law and Governance,
 Jawaharlal Nehru University, New Delhi

Institute of Development Studies, Jaipur

School of Arts, Humanities and Social Sciences
 Chanakya University, Bengaluru

In collaboration with

Indian Council of Social Science Research
(ICSSR–Ministry of Education, Government of India), New Delhi

27th–28th Aug 2026
Pondicherry University, Puducherry

About the Institutes

Pondicherry University is a Central University established by an Act of the Indian Parliament in October 1985. It is an affiliating University with a jurisdiction spread over the Union Territories of Puducherry, Lakshadweep, and the Andaman & Nicobar Islands. The University's objectives are to disseminate and advance knowledge by offering teaching and research facilities, and to promote interdisciplinary studies and research in various fields. The main campus is located in Kalapet, 10 kms from the town of Puducherry, in a serene and beautiful 800 acres adjoining the scenic Bay of Bengal.

The University has entered into MoUs with a good number of reputed international institutions in India and abroad for collaboration and faculty development.

Jawaharlal Nehru University (JNU), New Delhi, is one of India's foremost public universities and a globally recognised centre for teaching and research. Established by an Act of Parliament in 1966, JNU is known for its excellence in social sciences, humanities, sciences, and languages, with a strong emphasis on interdisciplinary learning and critical inquiry. The university has consistently been highly ranked by NAAC and NIRF and has received the Best University Award from the President of India. JNU's innovative academic structure, research-led pedagogy, international collaborations, and commitment to social relevance have made it a leading institution



contributing to scholarship, public policy, and nation-building.



Institute of Development Studies Jaipur was established in 1981 on the initiative of a group of academicians, scholars, and administrators from Rajasthan. The Indian Council of Social Science Research (ICSSR) and the Government of Rajasthan are supporting the Institute. It is an autonomous organisation registered under the Societies Registration Act, 1958. Since its establishment, the Institute of Development Studies, Jaipur (IDS) has adopted a multidisciplinary and dynamic approach to research on topics related to development.



Chanakya University, Bengaluru, is a UGC-recognised, not-for-profit private university committed to multidisciplinary and research-oriented education in line with NEP 2020. Located on a modern residential campus in Bengaluru, the university offers undergraduate, postgraduate, and doctoral programmes across humanities, social sciences, sciences, management, engineering, and law.

It emphasizes research, innovation, experiential learning, and the integration of Indian knowledge systems with global perspectives to develop socially responsible and future-ready graduates.



About the funding agency

The Indian Council of Social Science Research (ICSSR) is the apex body of the Government of India for research in the social and human sciences. Founded in 1969, ICSSR operates under the aegis of the Ministry of Education, Government of India.

ICSSR plays a pivotal role in advancing knowledge and understanding of various social issues and challenges, and providing research-based solutions to policymakers and stakeholders in the development of the nation through initiatives and schemes such as research projects; doctoral, postdoctoral, senior fellowships, and national fellowships; research internships; training and capacity building of early career researchers; publication grants; national and international seminars, conferences and workshops; publication of cutting-edge research; national and international collaboration; promotion of social science and humanities research through research institutes, recognised institutes and regional centres.

Documentation centre of ICSSR- National Social Science Documentation Centre (NASSDOC) provides library and information support services to researchers in social sciences.



About the Departments

Department of Economics, School of Management, Pondicherry University, Puducherry School of Management is the oldest school in Pondicherry University and consists of six departments in the main campus at Pondicherry that offer postgraduate and doctoral programmes in the areas of Management, Economics, and Commerce. The programmes offered by the departments of this school are among the most sought after due to their rigour, industry interface, and good track record of placements. The Department of Economics is one of the founding departments in Pondicherry University, established on 15th December 1986. The Department offers postgraduate and research programmes that enable students to acquire both the theoretical knowledge and technical skills. In recent times, the Department has emerged as one of the leading centres that imparts training in the field of development economics and applied econometrics, and conducts regular programmes and workshops for researchers and policymakers. The student and faculty composition in the Department is drawn from the length and breadth of the country. The Department provides ample scope for faculty members and students to interact with leading academicians from the country and also from abroad, as they are regularly invited through various training programmes, conferences, seminar and workshops conducted in the department. There are a number of projects undertaken by the faculty members funded by the Reserve Bank of India, various Ministries of the Govt. of India, Govt. of Puducherry, University Grants Commission, ICSSR, etc.

Centre for the Study of Law and Governance (CSLG), Jawaharlal Nehru University (JNU), New Delhi

CSLG was founded in the year 2001 as a response to the need for an interdisciplinary understanding of issues related to the study of law and governance.

It has been a decade for the Centre with the development of three attributes—interdisciplinary, academic rigor, and linking of formal legal framework and governance in practice. The Centre draws students from diverse backgrounds, similar to the University. The Centre has successfully attempted pedagogical innovations. Its teaching of optional courses is largely in the seminar format, where students read in advance of the class, make presentations, and engage in discussions in the classroom. The faculty also utilises audio-visual materials, including documentaries and feature films. In some courses, open-book examinations are also conducted. The normative ideals of justice, equity, and freedom thus inflect the Centre's critical interrogations of existing institutions and practices of law and governance. It is in this spirit that, while the Centre's academic programme produces scholarly research in these areas, it also seeks to translate theory into practical governance by initiating debates, sharing research, and providing a platform for dialogue between the academy, government, civil society, and international agencies.

School of Arts, Humanities and Social Sciences, Chanakya University, Bengaluru

The School of Arts, Humanities, and Social Sciences at Chanakya University is a vibrant academic hub dedicated to deep engagement with society, culture, literature, arts, and technology. It champions the integrative strength of the humanities and social sciences in today's world, preparing students to think critically, communicate effectively, and contribute meaningfully across sectors—from policy and governance to media, design, research, and beyond. The School offers a range of undergraduate and postgraduate programmes, including honours degrees in Economics, Political Science & International Relations, and Psychology, along with training for civil services and advanced studies in social work and Sanskrit.

About the Seminar

The first phase of Goods and Services Tax (GST) was introduced on 1st July 2017, marking a remarkable transformation in indirect tax reform since the independence of India. The main objective of the GST is “one nation, one market and one tax system”, and it shields the economic integration of India. The GST removed the complexity of varying sales tax rates across different states in India and enhanced the transparency of tax collections. As a result, it helped remove the cascading effect on the economy while also reducing the transaction costs associated with tax collection. After the implementation of GST, the expected outcomes include attracting Foreign Direct Investment (FDI), protecting domestic industries, particularly MSMEs, under a unified tax system, and promoting ease of doing business. Filing tax returns has become simpler, and as a result, the number of returns filed has increased over time. The total number of GST taxpayers has risen from 66.5 lakhs in 2017–18 to 1.51 crores in 2025. Further, a noticeable feature of GST is that the average collection of revenue has increased significantly in every quarter of the financial years (average monthly collection increased from Rs. 82,000 crores in 2017–18 to Rs. 2.04 lakh crores in 2025) due to tax efficiency. The gross GST collection was 22.05 lakh crores in 2024–25, and overall, the tax buoyancy has increased in post-GST periods in India. This rise in revenue ensures the revenue mobilisation of both union and state governments, and it also safeguards the easy fiscal transfer of resources for all inter-governmental agencies. These processes augment fiscal sustainability for both the Union and State Governments.

A major step forward in the GST system is the introduction of the Next Generation GST, announced at the 56th GST Council meeting led by our honourable Finance Minister of India. The aim was to make the tax structure easier by shifting to just two slabs, i.e., 5 per cent and 18 per cent. This new structure came into force on 22nd September 2025. With this change, the Second-Generation GST is expected to strengthen efficiency and support overall economic growth. The key purpose of the Second-Generation GST is to support demand in the economy by reducing tax rates on essential and high-value goods for consumers and improving cash flow for MSMEs and manufacturers. The Finance Ministry has set out the plan for this phase of GST through seven main pillars: i) Building on the progress of GST with a two-slab system, ii) Rationalising the tax rates, iii) Making return filing easier through technology, iv) Giving importance to consumer needs, v) Strengthening MSMEs and manufacturing, vi) Supporting states for a stronger Bharat, and vii) Promoting a system of low taxes and higher spending.

GST has wide-ranging sectoral impacts across the economy by influencing prices, demand, production, and employment. Lower GST on food items, consumer goods, electronics, and construction materials improves household welfare, affordability, and job creation. Reduced GST on agricultural machinery lowers production costs and strengthens backward and forward linkages between agriculture and industry. Concessions on health- and education-related goods and services reduce social costs and enhance human capital and human development in the long run. Relief on insurance, tourism, automobiles, and handicrafts supports financial inclusion, MSMEs, manufacturing growth, and inclusive economic development.

With this background, the Department of Economics, Pondicherry University, Puducherry, Centre for the Study of Law and Governance, Jawaharlal Nehru University, New Delhi, Institute of Development Studies Jaipur (IDSJ), and School of Arts, Humanities and Social Sciences, Chanakya University, Bengaluru jointly organizes two day national seminar titled GST 2.0 Reforms in India: Sectoral Impact, Changes and Roadmap to Viksit Bharat on 27th and 28th August, 2026 at Pondicherry University, Puducherry in collaboration with the Indian Council of Social Science Research (ICSSR– Ministry of Education, Government of India).

The seminar will decipher the first and second reforms of GST and its sectoral impacts, changes to achieve our country's visionary mission "Viksit Bharat 2047". It will provide a platform to bring eminent economists, financial experts, government officials, policymakers, faculty members, and researchers from the domain to have a fruitful discussion on the progress of the implementation of GST in India. This will also encourage possible collaboration between the stakeholders towards achieving the mission.

Sub themes:

The seminar will deliberate on the sectoral impacts of Goods and Services Tax (GST) reforms in India, examining structural changes, policy implications, compliance challenges, revenue outcomes, and sector-specific performance. The following sub-themes and other topics related to GST will guide the deliberations of the seminar:

- **Agriculture and Allied Sectors:** Impact of GST on farm mechanisation, fertiliser inputs, bio-pesticides, micronutrients, food processing and perishables, dairy sector, aquaculture, renewable energy in agriculture, forest produce, and logistics and transportation. Topics may focus on input tax credit, pricing, supply chains, and farmers' income.
- **Food and Household Sector:** GST implications for consumer durables, food items, household goods, and construction materials. Emphasis may be placed on tax slabs, affordability, demand patterns, and inflationary effects.
- **Automobile Sector:** Assessment of GST on two-wheelers, three-wheelers, passenger vehicles, commercial vehicles, trucks, and buses. Issues such as cess structure, electric vehicles, manufacturing competitiveness, and consumer demand may be explored.
- **Service Sector:** Examination of GST's impact on hotel accommodation, gyms, salons, wellness centres, and other personal services. Topics may include tax compliance, pricing strategies, and service sector growth.
- **Toys, Sports, and Handicrafts:** Analysis of GST rates and their impact on traditional industries, MSMEs, artisans, exports, and domestic market competitiveness.
- **GST and Educational Services:** Evaluation of GST provisions relating to educational institutions, private coaching centres, ed-tech platforms, and ancillary services, along with affordability and accessibility concerns.
- **Healthcare Sector:** Impact of GST on medicines including Ayurveda, Unani, and Homoeopathy, medical equipment, health insurance, and healthcare services. Issues of tax exemptions and public welfare implications may be addressed.
- **GST Reforms and Industrial Development:** Broader analysis of GST reforms and their impact on industry, MSMEs, trade, real estate, e-commerce, and the rural and informal economy. Topics may include compliance burden, digitalisation, formalisation of the economy, and revenue mobilisation.
- Papers on any other topics related to GST reforms and their economic, social, or policy implications are also welcome.

Submission Guidelines

- The seminar invites original conceptual papers and empirical research aligned with the seminar themes from academicians, researchers, policy makers, practitioners, and other stakeholders. Submitted papers should be unpublished and not under consideration elsewhere. Authors are requested to submit an abstract not exceeding 500 words, clearly indicating the title of the paper, author(s) name(s), institutional affiliation, postal address, email ID, and contact number.
- Abstracts should be sent via email to seminarecopu@gmail.com. All abstracts will undergo a peer-review process, and shortlisted authors will be informed about the selection and invited to submit the full paper. The full paper should not exceed 7,000 words. Manuscripts must be typed in Times New Roman, font size 12, with 1.5 line spacing, and should strictly follow APA style for citations and references.
- The submitted full paper must strictly adhere to academic integrity standards, with the overall similarity index limited to **less than 10%** (excluding references and bibliography) and AI-generated content restricted to not more **than 20%**.
- All submissions will be screened using standard plagiarism detection and AI-detection tools. Authors are therefore advised to ensure originality, proper citation, and genuine scholarly contribution before submission.

Registration Fee

- The registration fee details will be communicated to the authors upon acceptance of their papers.

Best Presentation Award

- Under each technical session, two best presentation award certificates will be given.

Logistics and Accommodation

- Participants are requested to make their own travel arrangements. Detailed information regarding the venue, transportation facilities, and schedule will be communicated to registered participants.
- Accommodation, if required, will be arranged on a payment basis subject to prior request and availability.
- Participants seeking accommodation are requested to inform the organizing committee in advance.

Important Dates

- Submission of Abstract: 31st May, 2026
- Intimation of Selected Abstracts: 8th June, 2026
- Submission of Full Paper: 31st July, 2026
- Seminar Dates: 27th and 28th August, 2026

Distinguished Speakers



Dr. M. Govinda Rao
Member

Fourteenth Finance Commission &
Former Director, NIPFP, New Delhi



Dr. K.J. Joseph
Director

Gulati Institute of Finance
and Taxation, Kerala



Dr. S. Madheswaran
Advisor

Jain University &
Former Director, ISEC Bengaluru



Dr. Vinoj Abraham
Professor

Ministry of Commerce Chair,
Centre for Development Studies, Kerala



Dr. Krishna Raj
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